Registered No. HSE-49/2016





ఆంధ్రప్రదేశ్ రాజపత్రము

THE ANDHRA PRADESH GAZETTE

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NOTIFICATIONS BY HEADS OF DEPARTMENTS, Etc.

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REVENUE DEPARTMENT

(Commercial Taxes-II)

ISSUED OF NOTIFICATION UNDER SECTION 22 (3) (B) OF APVAT ACT, 2005.

Ref : AP Gazette Notification No. 04, dt. 12-01-2016.

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i) **CCT's Ref.No. AI(1)/41/2015**,- in exercise of the powers conferred by Section 22 (3) (B) of APVAT Act, 2005, the Commissioner of Commercial Taxes, Andhra Pradesh, issue the following notification.

ii) Subject to the provision contained in Section 5 of APVAT Act, 2005, the person/ authority notified as below (also called as **"Tax Deductor"**) shall deduct from out of the amounts payable by them to a dealer in respect of sale of any taxable goods effected by him and also on the amounts payable towards lease/hiring charges, at such rates of taxes as notified below.

Sl. No.	Name of the Organization/State Govt., Dept.	Nature of transaction	Rate of tax to be deducted on the value of the purchase excluding VAT	
			Registered dealer	Un-Registered dealer
(1)	(2)	(3)	(4)	(5)
1.	All the Distilleries and Breweries located in the State of Andhra Pradesh	Purchase of New Empty Bottles	50% of the applicable tax rate under APVAT Act, 2005	Applicable tax rate under the APVAT Act, 2005
2.	Religious Institutions a) Tirumala Tirupathi Devasthanams, Tirupathi, Chittoor District. b) Srisailam Bhramarambha Mallikarjuna Swami Devasthanam, Srisailam, Kurnool District. c) Sri Veera Venkata Sathyanarayana Swami Vari Devasthanam, Annavaram, E.G.Dist., d) Sri Varaaha Lakshmi Narasimha Swami Devasthanam, Simhachalam, Visakhapatnam Dist., e) Sri Durga Malleswara Swamy Varla Devasthanam, Indrakeeladri, Vijayawada, Krishna Dist., f) Sri Kalahastiswara Swamy Vari Devasthanam, Srikalahasti, Chittoor Dist., g) Sri Venkateswara Swamy Vari Devasthanam, Dwaraka Tirumala, W.Godavari Dist.,	All Purchases taxable goods	50% of the applicable tax rate under APVAT Act, 2005.	Applicable tax rate under the APVAT Act, 2005.

(1)	(2)	(3)	(4)	(5)
3.	Major Gram Panchayats, Municipalities, Municipal Corporations and Urban Development Authorities, Central Region Development Authority (CRDA)	All Purchases of taxable goods	50% of the applicable tax rate under APVAT Act, 2005.	Applicable tax rate under the APVAT Act, 2005.
4.	Rural Development Trust, Ananthapur District.	All Purchases of taxable goods	50% of the applicable tax rate under APVAT Act, 2005.	Applicable tax rate under the APVAT Act, 2005.
5.	**All Private Hospitals and Nursing Homes with 200 beds and above**	All Purchases of taxable goods	50% of the applicable tax rate under APVAT Act, 2005.	Applicable tax rate under the APVAT Act, 2005.
6.	All Universities (State, Central) Recognized by UGC, Deemed Universities and Private Universities	All Purchases of taxable goods	50% of the applicable tax rate under APVAT Act, 2005.	Applicable tax rate under the APVAT Act, 2005.
7.	**All Educational Institutions where Number of students are more than 500 as on 1-8-2016 excluding Government Schools and Colleges**	All Purchases of taxable goods	50% of the applicable tax rate under APVAT Act, 2005.	Applicable tax rate under the APVAT Act, 2005.
8.	**M/s. Apache Footwear India (P) Ltd., Tada, Nellore District, TIN No. 37104540955.**	**All Purchases of taxable goods used in the preparation of Food and Beverages and Hire charges/ Lease Charges towards vehicles.**	**50% of the applicable tax rate under APVAT Act, 2005.**	**Applicable tax rate under the APVAT Act, 2005.**

iii) The Tax Deductor by whom deduction of tax at source is made, shall file an application electronicallly to Commercial Taxes Department web portal (www.apct.gov.in) in the form **(Annexure-A)** for registration and the Tax Deductor shall be provided with Tax Deduction Identification Number **(Annexure-B)** approved by the Assistant Commissioner (CT) (Audit) having jurisdiction along with pass word to access the website to furnish information.

iv) The Tax Deductor is required to deduct tax from one or more dealers, and shall remit the amount deducted in the month by **5th** of succeeding month of tax deduction by way of online payment through internet website of Commercial Taxes Department (www.apct.gov.in).

v) The Tax Deductor shall upload the consolidated monthly purchase amount **(Annexure-C)** and also the amount of the Tax deducted from the dealer or dealers on whose behalf the tax is being paid in the Commercial Taxes Departmental Portal on or before **12th** of the succeeding month in which tax is deducted.

(vi) The Tax Deductor shall, within seven days issue to the dealer concerned a certificate of the tax deducted in the Form **(Annexure-D)** generated in the Commercial Taxes Department website in electronic form after furnishing the required details and shall also file monthly return on are before **12th** of the succeeding month in the Form **(Annexure-E)** to the concerned assessing authority.

(vii) Any tax deducting authority who fails to register, fails to deduct TDS, fails to pay tax deduction amount after deducting, fails to submit return in the form prescribed, in all such cases, all provisions of the Act including provisions relating to penalty and interest will *apply mutatis mutandis* to all failures mentioned above.

(viii) The seller can file an application online **(Annexure-F)** (in case if the attachments / documents are more in number hard copies can be submitted in the concerned Commercial Tax Office) for any information regarding taxable goods/rate of tax for the purpose of tax deduction at source if any before the concerned Assistant Commissioner of Commercial Taxes (Audit) having jurisdiction who shall provide the required information online as sought **(Annexure-G)**.

(ix) The seller can avail TDS adjustment received in Annexure-D in the monthly Form VAT 200 for availing credit.

J. SYAMALA RAO,
21-09-2016. *Commissioner of Commercial Taxes.*

Annexure-A

FORM OF APPLICATION FOR ALLOTMENT OF TAX DEDUCTOR IDENTIFICATION NUMBER (TDIN)

To
Assistant Commissioner (CT) (Audit)

Sir,

Whereas I/We/am/are liable to deduct tax in accordance with sub-section 3B of Section 22 of Andhra Pradesh Value Added Tax, 2005 and no Tax Deductor Identification Number (TDIN) has been allotted to me/us.

I/ We hereby request that Tax Deduction Identification Number may be allotted to me/us. I/We give below the necessary particulars :-

1. Name of the firm/organization and address :
2. Name & Designation of person authorized to make tax deduction at source :
3. Mobile Number of the person authorised :
4. e-Mail for communication :
5. Operating bank account details :
   (i) Name and Address of the banks :
   (ii) Account Numbers :

Annexure-B

GOVERNMENT OF ANDHRA PRADESH
COMMERCIAL TAXES DEPARTMENT
TAX DEDUCTOR IDENTIFICATION NUMBER (TDIN)

1. Name of the Firm/Organization :
2. Address :
3. Tax Deductor Identification Number allotted :
4. Date of Issue :
5. Name of the Division :

Assistant Commissioner (CT) (Audit)
______________________________Division.

Annexure-C

FORM OF TAX DEDUCTION DETAILS TO BE ENTERED ONLINE BY THE TAX DEDUCTOR

TDIN No. **DATE :**

Sl. No.	Seller TIN No./GR No. if registered/ if unregistered name and address	Consolidated Monthly Purchase Amount	Sale/lease/ hire Amount excluding VAT	Amount of VAT	VAT deducted and remitted	Challan No. & Date of Payment

Annexure-D

CERTIFICATE OF TAX DEDUCTION TO BE GIVEN TO THE DEALER BY THE TAX DEDUCTOR.

To be issued every month.

CERTIFICATE No.________________ Date_____________________

1. Name of the firm/organization deduction tax at source:
2. Tax Deductor Identification Number :
3. TIN No./GRN No. under APVAT Act, 2005 of the seller if registered :
4. If unregistered dealer, name & full address of seller :
5. Particulars of tax deducted and paid :

Sl. No.	Invoice Number & Date	Sale or Lease Amount	Amount excluding VAT	Amount of VAT	VAT deducted and remitted	Challan No. & Date of Payment

Certified that tax deducted at source as above has been remitted by me online through Commercial Taxes website in accordance with sub-section 3B of Section 22 of the Andhra Pradesh Value Added Tax Act, 2005 and that the particulars furnished above are true and correct of the best of my knowledge.

Place: _______________
Date:________________

Signature of the Person authorized
Status & Stamp.

Annexure-E

FORM OF RETURN TO BE FURNISHED BY TAX DEDUCTOR

For the month____________________

To:- the Assistant Commissioner (CT) (Audit),
O/o the DC (CT)__________________

Date	Month	Year

1. Name of the firm/organization deducting at source
2. Address
3. Tax Deductor Identification Number (TDIN)
4. Purchases from
   a) VAT dealer in (including Tax) Rs.__________________
   b) TOT dealer in (including Tax) Rs.______________________
   c) Unregistered dealer :______________________

Sl. No.	Seller TIN/GRN No. or name and address if not registered	Annexure-D	Value of goods excluding VAT	VAT deducted and remitted	Challan No. and date of payment
1.					
2.					
3.					
4.					
5.					

DECLARATION

I ________________________________ (name in CAPITALS), do hereby, solemnly affirm that I am authorized to furnish this return and that all its contents furnished are true, correct and complete and nothing has been concealed therein.

Place :
Date :

Name :
Signature of the Person
Designation & Stamp.

Annexure-F

APPLICATION FOR CLARIFICATION FOR THE PURPOSE OF DEDUCTION OF TAX AT SOURCE UNDER SUB-SECTION (3) (B) OF SECTION 22 OF APVAT ACT, 2005.
(To be filed online)

DATE		MONTH			YEAR		

To

1. The Assistant Commissioner (CT) Audit
____

2. Name of the seller :

3. TIN No. :

4. If not Registered, Name & Full Address of the seller :

I/we_____________ are intending to sell/have sold certain taxable goods whose details are hereunder, to the person/authority notified under Section 22 (3)(B) of APVAT Act, 2005. The details of the same are as follows :

1. Name and address of the buyer :
2. TDIN No. (available in website) :
3. Nature of supply/lease/Hire/sales :
4. Details of the related to the issue :
5. Total value of the sale/deemed sale :
6. Purchase order/indent number/contract related to sale/ agreement/to sell :
7. Nature of goods/commodity involved :
8. Consideration received/receivable :
9. Clarification sought on rate of tax/tax liability of transaction or any other transaction :

I/we request you to issue suitable orders so as to communicate the same to the buyer for making tax deduction of tax source appropriately from out of the amounts payable to me/us (Sellers).

The particulars furnished above are true and correct. I/we shall be held responsible in case the tax deducted is not correct in any manner.

Name and Designation of the seller (applicant)

Date : Signature of the seller (applicant)

Place : TIN No of the seller (applicant)

Annexure-G

ORDER OF CLARIFICATION FOR THE PURPOSE OF TAX DEDUCTION AT SOURCE UNDER SUB-SECTION (3) (B) OF SECTION 22 OF APVAT ACT, 2005.

(To be issued online)

DATE		MONTH		YEAR			

Office Ref. No.

To

M/s.____________________________________

____

1. Name and address of the seller
2. TIN No. if any of the seller (applicant)
3. Address of the seller, if not registered under the APVAT Act, 2005.

Upon examination of your application in Form 701A filed on______________in this office, it is certified that in terms of the notification issued under Section 22 (3) (B) of APVAT Act, 2005, the tax liability of the transaction referred is as under :-

1. Name and address of the buyer :
2. TDIN No. :
3. Nature of supply/lease/hire/sale :
4. Details of the contract related to the issue :
5. Total value of the sale/supply/lease/hire :
6. Number and Date of the Purchase order/contract or agreement if any :
7. Hire/lease charges received/receivable :
8. Decision of the authority :
9. Reasons for said the decision and details of the decision :

Signature

Date : Assistant Commissioner (CT) (Audit)

Place : _______________Division/